

**Supporting Statement for
30 CFR 206, Subpart B
Establishing Oil Value for Royalty Due on Indian Leases
(OMB Control Number 1010-0138)
(Expiration Date: July 31, 2003)**

A. Justification

1. What circumstances make this collection of information necessary?

The Secretary of the U.S. Department of the Interior (DOI) is responsible for collecting royalties from lessees who produce minerals from leased Federal and Indian lands. The Secretary is required by various laws to manage mineral resource production from Federal and Indian lands, collect the royalties due, and distribute the funds in accordance with those laws. The Secretary also has an Indian Trust responsibility to manage Indian lands and seek advice and information from Indian beneficiaries. The Minerals Management Service (MMS) performs the royalty management functions and assists the Secretary in carrying out the DOI Indian trust responsibility.

On December 20, 1995, Minerals Management Service (MMS) published an Advance Notice of Proposed Rulemaking (60 FR 65610) regarding valuation of oil from Federal and Indian leases. In the notice, we asked all interested parties to submit and/or comment on alternate methodologies for valuing oil production. Additionally, we asked for comments related to “significant quantities” in valuation determinations.

Although industry generally had no comments due to pending litigation on this issue, many States and Indian organizations generally believe the current system is outdated and a new system based on either the New York Mercantile Exchange (NYMEX) or spot prices would be more appropriate. In response to these concerns, we published a proposed rule on February 12, 1998 (63 FR 7089, Attachment 1) revising the current Indian oil valuation regulations. This proposed rule “Establishing Oil Value for Royalty Due on Indian Leases” added more certainty to valuation of oil produced from Indian lands and eliminated any direct reliance on posted prices.

Then, MMS proposed further changes to its proposed rule regarding the valuation, for royalty purposes, of crude oil produced from Indian leases by publishing a supplementary proposed rule on January 5, 2000 (65 FR 403, Attachment 2). The supplementary proposed rule established a new form—Form MMS-4416, Indian Crude Oil Valuation Report, for collecting value and value differential data. OMB approved the use of this proposed form and assigned OMB Control Number 1010-0113.

MMS is now requesting OMB to renew its approval of the reporting requirements under the proposed and supplementary proposed rules until a final rule is published. We are also seeking OMB’s approval of the existing requirements in 30 CFR Part 206, Subpart B, that were inadvertently overlooked and not included in an OMB-approved information collection request (Attachment 3).

2. How, by whom, and for what purpose will the information be used?

Proposed/Supplementary Proposed Rule

The supplementary proposed rule at § 206.52 explains how lessees must determine the value of oil produced from Indian leases. Two oil valuation methods are available (gross proceeds under an arm's-length contract and the adjusted spot value), and lessees must determine the value of oil using the method yielding the highest value. MMS will calculate and publish the value under the third method (major portion value). If the third method yields a higher value than the first two methods, the lessee must adjust the value from their initial calculation.

MMS will use the reported information when the lessee initially submits the higher of either gross proceeds or the adjusted spot value. This information forms the basis for a major portion calculation that may require the lessee to adjust their value from their initial calculation.

The supplementary proposed rule at § 206.61(c)(3) allows lessees to provide MMS with a request to calculate a differential when the published differential does not adequately address the specific situation. The proposed rule at 30 CFR 206.54 allows lessees to develop and propose a valuation method to MMS. MMS will use the information submitted to evaluate these circumstances and provide guidance where appropriate.

Current Regulations

Section 206.52(e)(2) requires a lessee to inform MMS in writing if it determines oil value under the fourth or fifth valuation benchmark at § 206.52(c)(4) or (c)(5). The benchmarks are a prioritized system for determining value where production is not sold under an arm's-length contract.

Section 206.52(g) allows a lessee to request a value determination from MMS, and the lessee must propose a valuation methodology to MMS. The lessee must also submit all available data relevant to its proposal.

Sections 206.55(a)(2)(i) (arm's-length) and 206.55(b)(3)(i) (non-arm's-length) prohibit a lessee from taking an allowance for transporting a product that is not royalty bearing without requesting approval from MMS. MMS believes that the cost of transporting non-royalty-bearing substances should not be shared by the lessor except in very rare situations that require individual review and approval.

Sections 206.55(a)(2)(ii) and 206.55(b)(3)(ii) allow the lessee to submit an alternative cost allocation proposal based on the values of the products transported. In §§ 206.55(a)(2)(i) and 206.55(b)(3)(i), MMS requires lessees to allocate transportation costs to products based on the proportion of each product's volume to the total volume of all the products transported. In the rare situation where volume-based allocations are not appropriate, MMS believes it is advantageous to have the lessee submit an allocation proposal for review and approval.

Section 206.55(a)(3) requires lessees to propose an allocation procedure when an arm's-length transportation contract includes both gaseous and liquid products and the transportation costs attributable to each cannot be determined from the contract. In situations involving the transportation of both gaseous and liquid products, it is difficult for MMS to provide standard guidance on acceptable allocation methods because of the many different circumstances that exist. MMS believes it is advantageous to have the lessee submit an allocation proposal to MMS in these situations for review and approval.

Section 206.55(b)(2)(iv) prohibits lessees from changing methods between depreciation and return on depreciable capital investment without requesting approval from MMS. These provisions are necessary to ensure that the Government will not bear the cost of capitalization for a transportation system more than once.

Section 206.55(b)(2)(iv)(A) prohibits lessees from changing the depreciation method without MMS approval. To compute the depreciation, lessees must use either the straight-line depreciation method or a unit of production method.

Section 206.55(b)(4) requires lessees to propose a cost allocation procedure when a transportation contract is not arm's-length and it includes both gaseous and liquid products transported through the same system. In situations involving the transportation of both gaseous and liquid products, it is difficult for MMS to provide standard guidance on acceptable allocation methods because of the many different circumstances that exist. MMS believes it is advantageous to have the lessee submit an allocation proposal to MMS in these situations for review and approval.

Section 206.55(b)(5) allows lessees to apply for an exception from computing their actual transportation costs using § 206.55(b)(1) through (b)(4). MMS will grant the exception only if the lessee has a tariff for the transportation system approved by the Federal Energy Regulatory Commission for Indian leases.

3. Does the collection involve the use of information technology, does it reduce the burden, and to what extent?

The use of improved information technology is not applicable for these reporting requirements. The requested information is, for the most part, completed to fulfill specific requirements in our Indian oil valuation regulations. Because most of the information collected applies to exceptions to standard procedures, they are relatively few, infrequent, and non-standard and, therefore, not conducive to electronic submission.

The proposed requirements were not included in our Government Paperwork Elimination Act (GPEA) Plan because they are associated with a proposed rule. Once the rule is published final, we will update our GPEA Plan to address these requirements. The requirements under the current regulations are covered under our GPEA Plan. We estimate approximately 30 percent of respondents will submit this information either by fax or email.

4. Is the information duplicated by any other Federal agency, and can similar information be used or modified for this collection?

The proposed and existing reporting requirements are unique and specific to properly valuing oil from Indian leases for royalty purposes. There is no other source of this information available nor is there any other Government agency currently collecting similar information for other purposes to serve our needs.

5. What is the agency doing to minimize the burden on small businesses or other small entities?

The collection of information will impact individual lessees as well as purchasers who are not lessees. This includes both small businesses as well as the largest of corporations. Currently, there are no special provisions to provide relief for small businesses. However, MMS has carefully analyzed its proposed and current requirements to ensure that the information requested is the minimum necessary and places the least possible burden on industry.

6. What are the consequences to the Federal program or policy activity if the information is not collected or is collected less frequently; and are there any technical or legal obstacles to reducing the burden?

The information requested from the companies provides for the proper valuation of oil from Indian lands. If the information is not collected, it may result in a loss of royalties for Indian tribes and allottees.

Also, if the request for an MMS-calculated location/quality differential or valuation guidance is not filed with us, we would not be aware of the issue and, therefore, unable to resolve it. This, too, could result in a loss of royalties for tribes and allottees.

7. Are there any special circumstances that require exceptions to 5 CFR 1320.5(d)(2) requiring respondents to: (i) report more often than quarterly, (ii) prepare written responses in fewer than 30 days after receipt, (iii) submit more than an original and two copies of any document, or (iv) retain records for more than 3 years?

This collection of information is consistent with the provisions at 5 CFR 1320.5(d)(2) except for (i) and (iv) as follows:

a. The supplementary proposed rule contains provisions for proper valuation of Indian oil. Companies would calculate monthly oil value under § 206.52 to coincide with monthly royalty reporting.

b. Respondents are required by § 212.50 to maintain records for 6 years, or for longer periods, if notified in writing. When an audit or investigation is underway, records must be maintained until released by written notice.

There are no special circumstances with respect to 5 CFR 1320.5(d)(2)(v) through (vii), as the collection is not a statistical survey and does not use statistical data classifications; nor does it include a pledge of confidentiality not supported by statute or regulation. However, in (viii), some commercial information submitted by operators to MMS about Indian lease activity may be proprietary. Therefore, MMS procedures provide strict security measures to control the use, storage, and access to such information.

8. What efforts did the agency make to consult with the public and a representative sample of respondents?

As required in 5 CFR 1320.8(d), MMS published in the *Federal Register* a 60-day review and comment notice on February 28, 2003 (68 FR 9709) (Attachment 4), to solicit public comments on the proposed and supplementary proposed rules, and existing reporting requirements in 30 CFR Part 206, Subpart B. We received no comments in response to this notice.

MMS also published a *Federal Register* notice on February 12, 2003 (68 FR 7086), reopening the public comment period on the proposed rule regarding the valuation for royalty purposes of crude oil produced from Indian leases. Another *Federal Register* notice was also published on February 12, 2003 (68 FR 7086), announcing four workshops to discuss specific issues regarding the existing Federal oil royalty valuation regulations at 30 CFR Part 206 for crude oil produced from Federal leases. The workshops were held on March 4—6, 2003, in Denver, CO; Houston, TX; Washington, DC; and Albuquerque, NM. We will review and carefully consider any comments received in response to these notices and workshops and summarize and address all such comments in the final rule.

9. Will payment or gifts be provided to respondents?

No payments or gifts will be provided to the respondents.

10. What assurance of confidentiality is provided to respondents?

Commercial or financial information submitted to DOI relative to minerals removed from Federal and Indian leases may be proprietary. Trade secrets and proprietary information are protected in accordance with standards established by the Federal Oil and Gas Royalty Management Act of 1982, as amended (30 U.S.C. 1733), the Freedom of Information Act (5 U.S.C. 552(b)(4)), and Department regulations (43 CFR 2). The Indian Minerals Development Act of 1982 (25 U.S.C. 2103) provides for all information related to any Indian minerals agreement covered by the Act in the possession of the Department shall be held as privileged proprietary information. Storage of such information and access to it is controlled by strict security measures.

11. Does the information collected include any questions of a sensitive nature?

None of the information requested is considered sensitive.

12. What is the estimated reporting and recordkeeping hour burden of the information collection?

The annual reporting burden is 6,980 hours as follows:

- 6,680 hours (proposed and supplementary proposed rules)
- 300 hours (current regulations)

We expect approximately 2,714 responses from 225 companies paying royalties on oil produced from tribal and allotted Indian leases under the proposed and supplementary proposed rules. We estimate approximately 11 responses from 11 companies under the current regulations. Total annual responses are 2,725 from 236 companies.

Using an average cost of \$50 per hour, the total cost to respondents is \$349,000 as follows:

- $6,680 \times \$50 = \$334,000$ (proposed and supplementary proposed rules)
- $300 \times \$50 = \$15,000$ (current regulations)

Refer to the chart at the end of Section B for a breakdown of the burden hours.

13. What is the estimated reporting and recordkeeping “non-hour” cost burden of the collection of this information, excluding any costs identified in Items 12 and 14?

We have identified no reporting or recordkeeping “non-hour” cost burdens for this collection of information.

14. What is the estimated annualized cost to the Federal Government?

The total annualized cost to the Federal Government is approximately \$77,400 based on \$50 per hour and 1,548 burden hours as shown below:

- $1,280 \text{ burden hours} \times \$50 \text{ per hour} = \$64,000$ (proposed/supplementary proposed rules)
- $268 \text{ burden hours} \times \$50 \text{ per hour} = \$13,400$ (current regulations)

Under the proposed and supplementary proposed rule, the total annualized cost to the Federal Government is approximately \$64,000 as follows:

a. Determine the value of oil produced from Indian leases. MMS would incur minimal additional expense in this area. Much of the work necessary to verify industry calculations would be done in the course of normal audit. MMS expects minimal increase in audit workload or verification.

b. Request an MMS-calculated location/quality differential ($480 \text{ burden hours} \times \$50/\text{hour} = \$24,000$).

c. Request MMS-calculated valuation guidance ($800 \text{ burden hours} \times \$50/\text{hour} = \$40,000$).

The cost is estimated at \$64,000. MMS expects to incur a burden similar to industry's because it is likely a similar formulation, and evaluation will be needed to ensure the proposed location/quality differential or proposed valuation method is acceptable. Much of the same economic analysis and legal review is necessary on the Federal Government's part. Additionally, any further dialog should result in equal effort and burden for both parties.

Under the current regulations, the total annualized cost to the Federal Government is approximately \$13,400 as shown in the chart below:

Section	Reporting or Recordkeeping Requirement	MMS Processing Time/Request	Annual Number of Requests	Total MMS Processing Time
<i>Valuation Standards</i>				
§ 206.52(e)(2)	A lessee shall notify MMS if it has determined value under paragraph (c)(4) or (c)(5) of this section * * * The letter shall identify the valuation method to be used and contain a brief description of the procedure to be followed.	20	1	20
§ 206.52(g)	The lessee may request a value determination from MMS * * * The lessee shall submit all available data relevant to its proposal.	40	1	40
<i>Transportation Allowances</i>				
§ 206.55(a)(2)(i)	Except as provided in this paragraph, no allowance may be taken for the costs of transporting lease production which is not royalty bearing without MMS approval.	8	1	8
§ 206.55(a)(2)(ii)	Notwithstanding the requirements of paragraph (i), the lessee may propose to MMS a cost allocation method on the basis of the values of the products transported.	20	1	20
§ 206.55(a)(3)	If an arm's-length transportation contract includes both gaseous and liquid products, and the transportation costs attributable to each product cannot be determined from the contract, the lessee shall propose an allocation procedure to MMS. The lessee shall submit all available data to support its proposal.	40	1	40
§ 206.55(b)(2)(iv)	After a lessee has elected to use either method for a transportation system, the lessee may not later elect to change to the other alternative without approval of MMS.	16	1	16
§ 206.55(b)(2)(iv)(A)	After an election is made, the lessee may not change methods without MMS approval.	16	1	16
§ 206.55(b)(3)(i)	Except as provided in this paragraph, the lessee may not take an allowance for transporting lease production which is not royalty bearing without MMS approval.	8	1	8
§ 206.55(b)(3)(ii)	Notwithstanding the requirements of paragraph (i), the lessee may propose to MMS a cost allocation method on the basis of the values of the products transported.	20	1	20

Section	Reporting or Recordkeeping Requirement	MMS Processing Time/Request	Annual Number of Requests	Total MMS Processing Time
§ 206.55(b)(4)	Where both gaseous and liquid products are transported through the same transportation system, the lessee shall propose a cost allocation procedure to MMS. The lessee shall submit all available data to support its proposal.	40	1	40
§ 206.55(b)(5)	A lessee may apply to MMS for an exception from the requirement that it compute actual costs in accordance with paragraphs (b)(1) through (b)(4) of this section.	40	1	40
Total		268	11	268

15. Is the agency requesting any program changes or adjustments reported in Items 13 and 14 of the Form OMB 83-I?

In Item 13 of Form OMB 83-I, the burden hours in the current OMB inventory are 6,680 hours. We are increasing the hours by 300 hours (program change) to 6,980 hours to include the burden for the reporting requirements covered under the current regulations. Once OMB approves this renewal, we will submit a Form OMB 83C to reduce the burden hours back to 6,680 hours during the inactive period of the proposed/supplementary proposed rule. Before a final rule is published, we will increase the burden hours to the approved level. There are no changes to Item 14 of Form OMB 83-I.

16. Are there plans for tabulation and publication of the results of the information collection?

The data collected will not be tabulated and published for statistical use.

17. Is the agency seeking approval to not display the OMB expiration date?

No. We will display the expiration date of the OMB approval.

18. Is the agency requesting exceptions to the certification statement in Item 19 of Form OMB 83-I?

To the extent the topics apply to this collection of information, we are not requesting exceptions to the “Certification of Paperwork Reduction Act Submissions.”

B. Collections of Information Employing Statistical Methods

This section is not applicable. We will not employ statistical methods in this information collection.

**Burden Hour Chart for Proposed and
Supplementary Proposed Reporting Requirements**

Proposed 30 CFR206, Subpart B	Reporting Requirement	Burden Hours per Response	Annual Number of Responses	Annual Burden Hours
Proposed § 206.52	You must determine the value of oil using the method that yields the highest value.	2	2,700	5,400
Proposed § 206.52(d)	On Form MMS-2014, you must initially report and pay the value of production at the higher of the index-based or gross proceeds-based values . . . You must file this report . . . you must submit an amended Form MMS-2014 with the higher value within 30 days after you receive notice from MMS of the major portion value.	Burden covered under OMB Control Number 1010-0140.		
Proposed § 206.53(a) and (b)	On request, you must make available sales and volume data for production you sold, purchased, or obtained from the designated area or from nearby fields or areas . . . You must make this data available to the authorized MMS . . . You must retain all data relevant to the determination of royalty value.	Normal records retention for targeted audit purposes—exempt from the Paperwork Reduction Act.		
Proposed § 206.54	You may ask MMS for guidance in determining value. You may propose a value method to MMS. Submit all available data related to your proposal and any additional information MMS deems necessary.	400	2	800
Proposed/ Supplementary Proposed § 206.60(b)(2)	You may ask MMS to approve a transportation allowance deduction . . . You must demonstrate that the transportation costs incurred were reasonable, actual, and necessary. Your application for exception (using Form MMS-4393, Request to Exceed Regulatory Allowance Limitation) must contain all relevant supporting documentation . . .	Burden covered under OMB Control Number 1010-0095		

Proposed 30 CFR206, Subpart B	Reporting Requirement	Burden Hours per Response	Annual Number of Responses	Annual Burden Hours
Proposed/ Supplementary Proposed § 206.61(c) (3)(i), (ii), (iii), and (iv)	If an MMS-calculated differential . . . does not apply to your oil, either due to location or quality differences, you must request MMS to calculate a differential for you. . . . After MMS publishes its annual listing of location/quality differentials, you must file your request in writing with MMS for an MMS-calculated differential. You must demonstrate why the published differential does not adequately reflect your circumstances. . . . If you file a request for an MMS-calculated differential within 30 days after MMS publishes its annual listing of location/quality differentials, . . . Send your request to: Minerals Management Service . . .	40	12	480
Proposed/ Supplementary Proposed § 206.61(d)(4)	You must report transportation allowances, location differentials, and quality differentials as separate lines on Form MMS-2014.	Burden covered under OMB Control Number 1010-0140.		
Proposed/ Supplementary Proposed § 206.61(d)(5)	You must submit information on Form MMS-4416 . . . you must file a new form each time you execute a new exchange or sales contract involving the production of oil from an Indian lease.	Burden covered under OMB Control Number 1010-0113.		
		Total	2,714	6,680

**Burden Hour Chart for Current Reporting Requirements
in 30 CFR Part 206, Subpart B**

Current 30 CFR 206, Subpart B	Reporting or Recordkeeping Requirement	Burden Hours Per Response	Annual Number of Responses	Annual Burden Hours
<i>Valuation Standards</i>				
§ 206.52(e)(1) and (2)	. . . the lessee shall retain all data relevant to the determination of royalty value . . . A lessee shall notify MMS if it has determined value. . . . The notification shall be by letter to MMS . . . The letter shall identify the valuation method to be used and contain a brief description of the procedure to be followed.	20	1	20

Current 30 CFR 206, Subpart B	Reporting or Recordkeeping Requirement	Burden Hours Per Response	Annual Number of Responses	Annual Burden Hours
§ 206.52(g)	The lessee may request a value determination from MMS . . . the lessee shall propose to MMS a value determination method . . . The lessee shall submit all available data relevant to its proposal.	40	1	40
<i>Transportation Allowances</i>				
§ 206.54(b)(2)	Upon request of a lessee, MMS may approve a transportation allowance deduction . . . The lessee must demonstrate that the transportation costs incurred in excess of the limitation . . . were reasonable, actual, and necessary. An application for exception (using Form MMS-4393, Request to Exceed Regulatory Allowance Limitation) shall contain all relevant and support documentation necessary for MMS to make a determination.	Burden covered under OMB Control Number 1010-0095.		
§206.55(a)(1) (i)	. . . the lessee must submit a completed page one of Form MMS-4110 (and Schedule 1), Oil Transportation Allowance Report, . . .	Burden covered under OMB Control Number 1010-0061.		
§ 206.55(a)(2) (i)	. . . no allowance may be taken for the costs of transporting lease production which is not royalty bearing without MMS approval.	40	1	40
§ 206.55(a)(2) (ii)	. . . the lessee may propose to MMS a cost allocation method on the basis of the values of the products transported.	20	1	20
§ 206.55(a)(3)	If an arm's-length transportation contract includes both gaseous and liquid products, and the transportation costs attributable to each product cannot be determined from the contract, the lessee shall propose an allocation procedure to MMS . . . The lessee shall submit all available data to support its proposal.	40	1	40
§ 206.55(b)(1)	. . . the lessee must submit a completed Form MMS-4110 . . . A transportation allowance may be claimed retroactively for a period of not more than 3 months prior to the first day of the month that Form MMS-4110 is filed with MMS . . . MMS may direct a lessee to modify its actual transportation allowance deduction.	Burden covered under OMB Control Numbers 1010-0061and 1010-0140.		

Current 30 CFR 206, Subpart B	Reporting or Recordkeeping Requirement	Burden Hours Per Response	Annual Number of Responses	Annual Burden Hours
§ 206.55(b)(2)(iv)	After a lessee has elected to use either method for a transportation system, the lessee may not later elect to change to the other alternative without approval of MMS.	20	1	20
§ 206.55(b)(2)(iv)(A)	After an election is made, the lessee may not change methods without MMS approval.	20	1	20
§ 206.55(b)(3)(i)	. . . the lessee may not take an allowance for transporting lease production which is not royalty bearing without MMS approval.	40	1	40
§ 206.55(b)(3)(ii)	. . . the lessee may propose to MMS a cost allocation method on the basis of the values of the products transported.	20	1	20
§ 206.55(b)(4)	Where both gaseous and liquid products are transported through the same transportation system, the lessee shall propose a cost allocation procedure to MMS . . . The lessee shall submit all available data to support its proposal.	20	1	20
§ 206.55(b)(5)	A lessee may apply to MMS for an exception from the requirement that it compute actual costs . . .	20	1	20
§ 206.55(c)(1)(i)	. . . the lessee shall submit page one of the initial Form MMS-4110 (and Schedule 1), Oil Transportation Allowance Report, prior to, or at the same time as, the transportation allowance determined, under an arm's-length contract, is reported on Form MMS-2014, Report of Sales and Royalty Remittance.	Burden covered under OMB Control Number 1010-0061.		
§ 206.55(c)(1)(iii) and (iv)	. . . lessees must submit page one of Form MMS-4410 (and Schedule 1) within 3 months after the applicable contract or rate terminates or is modified or amended, . . . MMS may require that a lessee submit arm's-length transportation contracts, production agreements, operating agreements, and related documents.	Burden covered under OMB Control Number 1010-0061.		
§ 206.55(c)(2)(i)	. . . the lessee shall submit an initial Form MMS-4110 prior to, or at the same time as, the transportation allowance determined under a non-arm's-length contract or no-contract situation is reported on Form MMS-2014. . . .	Burden covered under OMB Control Number 1010-0061.		

Current 30 CFR 206, Subpart B	Reporting or Recordkeeping Requirement	Burden Hours Per Response	Annual Number of Responses	Annual Burden Hours
§ 206.55(c)(2) (iii)	. . . the lessee shall submit a completed Form 4110 containing the actual costs for the previous reporting period . . . the lessee shall include on Form MMS-4110 its estimated costs for the next calendar year . . . MMS must receive the Form MMS-4110 within 3 months after the end of the previous reporting period . . .	Burden covered under OMB Control Number 1010-0061.		
§ 206.55(c)(2) (iv)	For new transportation facilities or arrangements, the lessee's initial Form MMS-4110 shall include estimates of the allowable oil transportation costs for the applicable period.	Burden covered under OMB Control Number 1010-0061.		
§ 206.55(c)(2) (vi)	Upon request by MMS, the lessee shall submit all data used to prepare its Form MMS-4410.	Burden covered under OMB Control Number 1010-0061.		
§ 206.55(c)(4)	Transportation allowances must be reported as a separate line item on Form MMS-2014	Burden covered under OMB Control Number 1010-0140.		
§ 206.55(e)(2)	For lessees transporting production from Indian leases, the lessee must submit a corrected Form MMS-2014 to reflect actual costs	Burden covered under OMB Control Number 1010-0140.		
Total		11	300	